

## ABSTRACT OF THE DISCLOSURE

A structure of a non-volatile flash memory, in which a punch-through current is suppressed and the area of a memory cell is reduced, is provided. The non-volatile flash memory being a NOR type  
5 non-volatile flash memory provides floating gates and a common source line, and drains. And at the structure of the non-volatile flash memory, a region overlapped one of the drains and one of the floating gates in a memory cell is larger than a region overlapped the common source and one of the floating gates in the memory cell.